

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

No. 21-11387

v.

Honorable Nancy G. Edmunds
Magistrate Judge Elizabeth A. Stafford

DONALD SECORD, SHIRLEY SECORD,
BRIAN WILCOX, TRISHA WILCOX,
BRIANA WILCOX, THE LAPEER COUNTY
TREASURER, and FIRST CREDIT
FUNDING,

Defendants.

**ORDER ACCEPTING AND ADOPTING THE MAGISTRATE JUDGE'S
JUNE 21, 2022 REPORT AND RECOMMENDATION [35]**

This case was initiated on June 11, 2021 and some of the defendants filed papers, insufficient to act as answers to the Complaint, on July 12 and August 5, 2021. (ECF Nos. 1, 9, 21.) On April 20, 2022, this Court accepted and adopted the Magistrate Judge's recommendation to set aside the clerk's entry of default and deny without prejudice Plaintiff's motion for default judgment. (ECF No. 31.) Defendants were ordered to individually file, by May 23, 2022, amended answers to the Complaint that comply with the Federal Rules of Civil Procedure. (*Id.*) The only defendant to file any papers in response to the Court's Order was Brian Wilcox, but his one-page letter and attachments do not constitute a proper answer under the relevant Rules. (See ECF No. 34.)

Before the Court is the Magistrate Judge's June 21, 2022 Report and Recommendation (June Report and Recommendation). (ECF No. 35.) The Magistrate

Judge recommends that the insufficient answers be struck and that default and default judgment be entered against Donald Secord, Shirley Secord, Brian Wilcox, Trisha Wilcox, and Briana Wilcox. (ECF No. 35, PageID.376-77.)

Following entry of the June Report and Recommendation, Brian Wilcox and Donald and Shirley Secord filed letters in which they stated that they objected to the June Report and Recommendation. (ECF Nos. 37, 39.) Rather than providing specific written objections to the June Report and Recommendation, however, Defendants in their letters attacked the actions of the undersigned and the Magistrate Judge and made threats against the IRS, its agent, and the Government's attorney. (ECF No. 39.) Because these writings do not constitute a proper objection Federal Rule of Civil Procedure 72(b)(2), the Court strikes them from the record.

"[T]he failure to object to the magistrate judge's report[] releases the Court from its duty to independently review the matter." *Hall v. Rawal*, No. 09-10933, 2012 U.S. Dist. LEXIS 120541, at *2 (E.D. Mich. Aug. 24, 2012) (citing *Thomas v. Arn*, 474 U.S. 140, 149 (1985)). Nevertheless, the Court has reviewed the record and the pleadings and finds it agrees with the Magistrate Judge's reasoning and conclusion. Accordingly, the Magistrate Judge's June 21, 2022 Report and Recommendation (ECF No. 35) is hereby **ACCEPTED AND ADOPTED**.

IT IS FURTHER ORDERED that Defendants' noncompliant answers and purported amended answer are **STRUCK** (ECF Nos. 9, 21, 34); Defendants' letters in opposition to the June Report and Recommendation are **STRUCK** (ECF Nos. 37, 39); and **DEFAULT** and **DEFAULT JUDGMENT** are entered against Donald Secord, Shirley

Secord, Brian Wilcox, Trisha Wilcox, and Briana Wilcox. **IT IS FURTHER ORDERED** that pre- and post-judgment interest are awarded to the United States in accordance with 26 U.S.C. §§6601 and 6621 and 28 U.S.C. 1961(c).

SO ORDERED.

s/ Nancy G. Edmunds
Nancy G. Edmunds
United States District Judge

Dated: October 20, 2022

I hereby certify that a copy of the foregoing document was served upon counsel of record on October 20, 2022, by electronic and/or ordinary mail.

s/ Lisa Bartlett
Case Manager